

ARIZONA FORM**285P****Centrally Valued Property Disclosure/Representation Authorization Form**

ARIZONA DEPARTMENT OF REVENUE

1. TAXPAYER INFORMATION - Please print or type.

Taxpayer name	Centrally Valued Property Taxpayer Identification Number
Present address	Federal Employer Identification Number
City, town or post office State Zip Code	Daytime telephone number with area code

2. APPOINTEE INFORMATION*Provide Number, as applicable:*

Name	State and State Bar Number
Present address	State and Certified Public Accountant Number
City, town or post office State Zip Code	Internal Revenue Service Enrolled Agent Number
Daytime telephone number with area code	

3. RELEASE OF CONFIDENTIAL INFORMATION. The appointee named above is authorized to receive confidential information relating to the centrally valued property of the taxpayer named above for tax year _____. By signing this form, I authorize the Department to release confidential information of the taxpayer to the appointee for the tax year specified.

To grant a limited power of attorney, complete section 4. To grant a full power of attorney, complete section 5.

4. LIMITED POWER OF ATTORNEY. Items 4a through 4e allow the taxpayer to grant additional authorization to the appointee named above with regard to Centrally Valued Property administrative matters before the Department of Revenue. *Please check the appropriate boxes.* The additional authorization must be in accordance with Arizona Supreme Court Rule 31. *See instructions.*

- ☐ **4a** Appointee shall have the power to prepare and file any document pertaining to the property of the Taxpayer.
- ☐ **4b** Appointee shall have the power to request a taxpayer conference on Taxpayer's behalf.
- ☐ **4c** Appointee shall have the power to represent the Taxpayer at any administrative tax proceeding.
- ☐ **4d** Appointee shall have the power to file an appeal with the Department on Taxpayer's behalf.
- ☐ **4e** Other (please specify):

5. ☐ POWER OF ATTORNEY. By checking the box on line 5, the taxpayer named above grants the appointee named above a Power of Attorney to perform any and all acts that the taxpayer can perform with regard to Centrally Valued Property administrative matters before the Department of Revenue.

6. REVOCATION OF EARLIER AUTHORIZATION(S). This Authorization revokes any earlier Centrally Valued Property Authorizations on file with the Arizona Department of Revenue for the same year covered by this authorization.

7. CORPORATIONS HAVING CONTROLLED SUBSIDIARIES. A.R.S. §42-2003(A)(1) provides that confidential information relating to a corporate taxpayer may be disclosed to a designee of the taxpayer who is authorized in writing by the taxpayer. A principal corporate officer of a parent corporation may execute a written authorization for a controlled subsidiary. A principal corporate officer of a parent corporation that desires to designate a person to receive confidential information regarding the corporation's controlled subsidiaries must either attach a list containing the names of each controlled subsidiary that the parent company wants included in the disclosure authorization (a federal Form 851 may be used for this purpose) or Taxpayer may complete the following to include all controlled subsidiaries in the disclosure authorization. In addition, there is space provided to exclude specific controlled subsidiaries from the disclosure authorization.

Please check one of the following:

☐ Include all controlled subsidiaries. A controlled subsidiary, for purposes of A.R.S. §42-2003, is defined as more than 50% ownership or control.

☐ Include all controlled subsidiaries except those named below. The following controlled subsidiaries are specifically excluded:

	NAME	CENTRALLY VALUED PROPERTY TAXPAYER I.D. NO.
7a		
7b		
7c		
7d		
7e		
7f		

8. SIGNATURE OF TAXPAYER. I hereby certify that I have the authority, within the meaning of A.R.S. §42-2003(A), to execute this authorization form on behalf of the above taxpayer. I understand that to knowingly prepare or present a document which is fraudulent or false is a Class 5 felony pursuant to A.R.S. §42-1127(B)(2).

► SIGNATURE _____ DATE _____

PRINT NAME _____

TITLE _____

9. DECLARATION OF APPOINTEE. Complete if Appointee has been given authority under Section 4 or Section 5 or is otherwise authorized to practice law as defined in Rule 31 of the Arizona Rules of the Supreme Court.

Under penalties of perjury, I, the above named appointee, declare that I am one of the following:

- a A full-time officer, partner, member or manager of a limited liability company, or employee if the individual qualifies under Rule 31(c)13 of the Arizona Rules of the Supreme Court.
- b Attorney - an active member of the State Bar of Arizona.
- c Certified Public Accountant - duly qualified to practice as a Certified Public Accountant in Arizona.
- d Federally Authorized Tax Practitioner within the meaning of A.R.S. § 42-2069(D)(1). If appointee is engaged in practice with a federally authorized tax practitioner, provide the practitioner's name and CAF number below:

PRACTITIONER'S NAME _____

CAF NUMBER _____

- e Other - This may be any individual, providing the total amount in dispute, including tax, penalties, and interest is less than \$5,000.00.

DESIGNATION <i>Enter a letter (a, b, c d or e).</i>	JURISDICTION (State)	SIGNATURE	DATE

If this Declaration of Appointee is not signed and dated, the representation authorization will be returned.

Mail completed form to:

Arizona Department of Revenue
Property Tax Division
Centrally Valued Property Unit
1600 W. Monroe, Room 820
Phoenix, AZ 85007